

The PRESIDING OFFICER. Without objection, it is so ordered.

#### COMMITTEE ON FOREIGN RELATIONS

Mr. WYDEN. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Wednesday, December 19, 2007, at 9:30 a.m. in order to hold a nomination hearing.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### COMMITTEE ON THE JUDICIARY

Mr. WYDEN. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Wednesday, December 19, 2007, at 11 a.m. hold a briefing on Kosovo.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### COMMITTEE ON THE JUDICIARY

Mr. WYDEN. Mr. President, I ask unanimous consent that the Senate Committee on the Judiciary be authorized to meet during the session of the Senate in order to conduct a hearing entitled "Executive Nominations" on Wednesday, December 19, 2007 at 10 a.m. in room SD-226 of the Dirksen Senate Office Building.

#### Witness list

Mark R. Filip, of Illinois, to be Deputy Attorney General, Department of Justice.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### PRIVILEGES OF THE FLOOR

Mr. REED. Mr. President, I ask unanimous consent that a fellow in my office, Melissa Fiffer, be granted floor privileges for the remainder of this session.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. WYDEN. Mr. President, I ask unanimous consent that Gregory Hinrichsen, a fellow in my office, be allowed to come on to the floor for my remarks.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### DEFENDERS OF FREEDOM TAX RELIEF ACT OF 2007

Mr. REID. Mr. President, I ask the Chair to lay before the Senate a message from the House with respect to H.R. 3997.

The legislative clerk read as follows:

*Resolved*, That the House agree to the amendments of the Senate to the bill (H.R. 3997) entitled "An Act to amend the Internal Revenue Code of 1986 to provide earnings assistance and tax relief to members of the uniformed services, volunteer firefighters, and Peace Corps volunteers, and for other purposes", with an amendment.

Mr. BAUCUS. Mr. President, as the Christmas season approaches, it is important to pause and reflect on the sac-

rifices that our men and women in uniform make for us every day.

Fully 1.4 million American service men and women have served in Iraq, Afghanistan, or both. Nearly 30,000 troops have been wounded in action.

In September, I took a trip to Iraq. I was so impressed by what an amazing job our troops are doing. I met many Montanans from small towns like Roundup and Townsend. Despite all of the hardships that they face—all the danger—they keep at it every day. I saw firsthand what a heavy burden our troops bear for all of us.

Today, one small way to support them in their efforts is to make the Tax Code a little more troop-friendly. We can extend the special tax rules that make sense for our military that expire in 2007 and 2008. And we can eliminate roadblocks in the current tax laws that present difficulties to veterans and servicemembers.

For example, family members of fallen soldiers killed in the line of duty receive a death gratuity benefit of \$100,000, but the Tax Code restricts the survivors from contributing this benefit into a Roth IRA. Today we can make sure that the family members of fallen soldiers may take advantage of tax-favored accounts.

Another hazard in the tax laws impeding our disabled veterans is the statute of limitations for filing a tax refund. Most VA disability claims filed by veterans are quickly resolved. But many disability awards are delayed due to lost paperwork or the appeals of rejected claims. Once a disabled vet finally gets a favorable award, the good news is that the disability award is tax-free. But the bad news is that many of these disabled veterans get ambushed by a statute that bars them from filing a tax refund claim. Today, we can give disabled veterans an extra year to claim their tax refunds.

Most troops doing the heavy lifting in combat situations are the lower ranking, lower income bracket soldiers. Their income needs to count towards computing the earned income tax credit, or EITC. But the provision that makes EITC work for combat troops expires at the end of 2007. The EITC is a very beneficial tax provision available to working Americans. And it makes no sense to deny it to our troops. Today we can make combat duty income count for EITC purposes and make this change to the Tax Code permanent.

I should mention that these tax provisions are fully paid for. A change in the Tax Code makes sure that any individual relinquishing their U.S. citizenship is still on the hook to pay for their fair share of U.S. taxes.

A soldier's rucksack is heavy enough as it is without loading it down with tax burdens. We owe the Americans fighting in our armed forces an enormous debt of gratitude.

That's why today I am asking for these important tax reforms. They are one small way that we can salute our

men and women in uniform for all they do.

Also included in this package are a series of tax technical corrections. These noncontroversial provisions contain corrections to various tax acts from 1999, 2001, 2003, 2004, 2005 and 2006.

These technical changes include clarifications on the contributions of fractional interests in tangible property, modification of the active business definition under section 355, timing of claims for excess alternative fuel, and the treatment of losses on positions in identified straddles.

The technical corrections package also includes a number of clerical and conforming amendments, including amendments correcting typographical errors. This package makes sense and adds clarity to the code, which we desperately need as we head into the 2007 filing season.

Mr. REID. Mr. President, I ask unanimous consent that the Senate concur in the House amendment to the Senate amendments with an amendment, which is at the desk, and that the amendment be agreed to, the motion to reconsider be laid upon the table, and that the previous order with respect to this bill remain in effect.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

The amendment (No. 3890) was agreed to.

(The amendment is printed in today's RECORD under "Text of Amendments.")

#### PENSION PROTECTION TECHNICAL CORRECTIONS ACT OF 2007

Mr. REID. Mr. President, I ask unanimous consent that the Senate proceed to Calendar No. 333, S. 1974.

The ACTING PRESIDENT pro tempore. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 1974) to make technical corrections related to the Pension Protection Act of 2006.

There being no objection, the Senate proceeded to consider the bill.

Mr. BAUCUS. Mr. President, in connection with S. 1974, the Pension Protection Technical Corrections Act of 2007, the ranking Republican member of the Finance Committee, Senator GRASSLEY, and I have prepared a joint statement that contains an explanation of the bill. This explanation expresses the Senate Finance Committee's understanding of the provisions of the bill and serves as a reference in understanding the legislative intent behind this important legislation.

I ask unanimous consent that this joint statement be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

#### JOINT STATEMENT OF SENATORS MAX BAUCUS AND CHUCK GRASSLEY

The Pension Protection Act of 2006 arguably marks the most sweeping changes to